

**CITY OF DURHAM, NORTH CAROLINA**

Combined Balance Sheet - All Fund Types and Account Groups

June 30, 2001

	Governmental Fund Types		
	General	Special Revenue	Capital Projects
<b>ASSETS</b>			
Cash and cash equivalents/investments	\$ 26,958,488	\$ 15,953	\$ 13,619,095
<b>Receivables</b>			
Taxes receivable, less allowance for estimated uncollectible delinquent taxes of \$1,424,270	3,502,060	-	-
Accounts receivable	1,448,739	10,490	66,038
Assessments receivable	695,229	-	-
Accrued investment income	221,424	6,958	130,638
Notes receivable	483,328	7,109,768	18,238,491
Total receivables	6,350,780	7,127,216	18,435,167
Due from governmental agencies	2,519,728	5,767,374	397,887
Inventories	419,158	-	-
Assets held for resale	-	-	229,000
Prepaid insurance	-	-	-
Certificates of participation - deferred charges/issuance costs	-	-	-
Due from other funds	3,519,570	1,257,408	6,627,343
Unbilled assessments receivable	-	-	-
Restricted cash and cash equivalents/investments	739,655	-	837,784
<b>Property and equipment</b>			
Land	-	-	-
Land improvements	-	-	-
Buildings	-	-	-
Machinery, furniture and equipment	-	-	-
Construction in progress	-	-	-
Accumulated depreciation	-	-	-
Property and equipment, net	-	-	-
Amount to be provided for retirement of general long-term debt	-	-	-
Total assets	\$ 40,507,379	\$ 14,167,951	\$ 40,146,276

See notes to the financial statements.

Proprietary Fund Types		Fiduciary Fund Types	Account Groups		Totals (Memorandum Only)
Enterprise	Internal Service	Trust	General Fixed Assets	General Long-Term Debt	
\$ 63,657,748	\$ -	\$ 13,788,005	\$ -	\$ -	\$ 118,039,289
52,270	-	-	-	-	3,554,330
10,295,186	268,709	-	-	-	12,089,162
3,078,226	-	-	-	-	3,773,455
385,755	331,002	77,304	-	-	1,153,081
910,886	-	-	-	-	26,742,473
14,722,323	599,711	77,304	-	-	47,312,501
2,228,555	106	-	-	-	10,913,650
510,526	-	-	-	-	929,684
-	-	-	-	-	229,000
59,993	-	-	-	-	59,993
137,673	40,654	-	-	-	178,327
4,217,216	-	-	-	-	15,621,537
46,822	-	-	-	-	46,822
4,788,953	27,871,721	-	-	-	34,238,113
35,188,072	-	-	20,944,764	-	56,132,836
212,044,396	-	-	105,763,799	-	317,808,195
208,204,689	-	-	59,954,449	-	268,159,138
27,659,929	-	-	38,705,247	-	66,365,176
10,642,798	-	-	17,532,051	-	28,174,849
493,739,884	-	-	242,900,310	-	736,640,194
(209,505,612)	-	-	-	-	(209,505,612)
284,234,272	-	-	242,900,310	-	527,134,582
-	-	-	-	115,781,403	115,781,403
\$ 374,604,081	\$ 28,512,192	\$ 13,865,309	\$ 242,900,310	\$ 115,781,403	\$ 870,484,901

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June 30, 2001

	Governmental Fund Types		
	General	Special Revenue	Capital Projects
<b>LIABILITIES AND FUND EQUITY</b>			
Accounts payable	\$ 2,665,299	\$ 400,924	\$ 2,526,713
Accrued payroll	94,378	15,727	-
Accrued interest	-	-	-
Employee taxes and related withholdings	2,937,040	-	-
Deposits and payments held in escrow	490,516	55,892	2,182
Deferred income	6,708,448	7,127,727	18,238,491
Pending claims	-	-	-
Minority interest in Enterprise Funds	-	-	-
Due to Durham County	-	-	-
Due to other funds	-	4,776,978	10,250,318
Bonds payable	-	-	-
Certificates of participation	-	-	-
Accrued compensated absences	-	-	-
Obligation under capital leases	-	-	-
Post closing costs	-	-	-
Due to State of North Carolina	-	-	-
<b>Total liabilities</b>	<b>12,895,681</b>	<b>12,377,248</b>	<b>31,017,704</b>
<b>Equity and other credits</b>			
Contributed capital/retained earnings	-	-	-
Contributed capital	-	-	-
Retained earnings (deficit)	-	-	-
Investment in general fixed assets	-	-	-
<b>Fund balances</b>			
Reserved for encumbrances	4,037,016	3,299,549	15,454,398
Reserved for Durham Hosiery Mill	701,104	-	-
Reserved for capital expansion	-	-	20,374
Reserved for water into trees	19,008	-	-
Reserved by State Statute	7,130,500	7,037,842	7,450,906
Reserved for perpetual care	-	-	-
Reserved for transit	-	-	-
Reserved for employees' pension benefits	-	-	-
<b>Unreserved</b>			
Designated for subsequent year's expenditures	2,406,250	-	-
Undesignated	13,317,820	(8,546,688)	(13,797,106)
<b>Total equity and other credits</b>	<b>27,611,698</b>	<b>1,790,703</b>	<b>9,128,572</b>
<b>Total liabilities, equity and other credits</b>	<b>\$ 40,507,379</b>	<b>\$ 14,167,951</b>	<b>\$ 40,146,276</b>

See notes to the financial statements.

Proprietary Fund Types		Fiduciary Fund Types	Account Groups		Totals (Memorandum Only)
Enterprise	Internal Service	Trust	General Fixed Assets	General Long-Term Debt	
\$ 4,982,806	\$ 133,211	\$ -	\$ -	\$ -	\$ 10,708,953
543,455	-	-	-	-	653,560
11,737,979	79,994	-	-	-	11,817,973
-	-	-	-	-	2,937,040
545,390	-	-	-	-	1,093,980
111,596	-	-	-	-	32,186,262
-	6,895,958	-	-	-	6,895,958
6,255,972	-	-	-	-	6,255,972
32,331,493	-	-	-	-	32,331,493
594,241	-	-	-	-	15,621,537
164,556,713	-	-	-	88,193,287	252,750,000
16,084,709	31,100,000	-	-	20,760,000	67,944,709
893,254	-	-	-	6,314,550	7,207,804
-	-	-	-	454,317	454,317
7,880,348	-	-	-	-	7,880,348
10,425,227	-	-	-	59,249	10,484,476
<u>256,943,183</u>	<u>38,209,163</u>	<u>-</u>	<u>-</u>	<u>115,781,403</u>	<u>467,224,382</u>
32,469,596	-	-	-	-	32,469,596
57,636,472	-	-	-	-	57,636,472
27,554,830	(9,696,971)	-	-	-	17,857,859
-	-	-	242,900,310	-	242,900,310
-	-	-	-	-	22,790,963
-	-	-	-	-	701,104
-	-	-	-	-	20,374
-	-	-	-	-	19,008
-	-	-	-	-	21,619,248
-	-	1,749,807	-	-	1,749,807
-	-	9,716,775	-	-	9,716,775
-	-	2,398,727	-	-	2,398,727
-	-	-	-	-	2,406,250
-	-	-	-	-	(9,025,974)
<u>117,660,898</u>	<u>(9,696,971)</u>	<u>13,865,309</u>	<u>242,900,310</u>	<u>-</u>	<u>403,260,519</u>
\$ <u><u>374,604,081</u></u>	\$ <u><u>28,512,192</u></u>	\$ <u><u>13,865,309</u></u>	\$ <u><u>242,900,310</u></u>	\$ <u><u>115,781,403</u></u>	\$ <u><u>870,484,901</u></u>